

**POLICY TITLE: ADDING UNPAID UTILITY ACCOUNTS
TO TAX ACCOUNTS**

POLICY # 011-AD-97

DATE OF APPROVAL

BY COUNCIL: October 14, 1997

SUPERSEDES: NEW

MOTION #: 97-194

POLICY STATEMENT:

Where unpaid charges for a municipal utility service or connection to a municipal utility service are provided to the owner of a parcel of land and these charges are in arrears, they shall be added to the tax roll of the parcel of land and are deemed for all purposes to be tax imposed under the provisions of the Municipal Government Act, S.A. 1994, Chapter M-26.1.

PURPOSE:

To collect unpaid utility accounts through tax accounts when the utility service is provided by the Town of Cold Lake to the owner of the parcel.

The Municipal Government Act provides that charges for a municipal utility service provided to a parcel of land are an amount owing to the municipality by the owner of the parcel, unless the municipality agrees to provide the municipal utility service to the occupant of the parcel who is not the owner, in which case, the charges are an amount owing to the municipality by the occupant and not the owner.